

IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF VIRGINIA
Norfolk Division

JTH TAX, INC. d/b/a LIBERTY TAX SERVICE,)	
)	
Plaintiff,)	
)	
v.)	Civil Action No. 2:07-cv-452
)	
BAHADUR ALI RASHID, and)	
TAXES, ETC., INC.,)	
)	
Defendants.)	

MOTION TO DISMISS FOR LACK OF SUBJECT MATTER JURISDICTION

Defendants Bahadur Ali Rashid and Taxes, Etc., Inc., (“Defendants”), by counsel, pursuant to Rule 12(b)(1) of the Federal Rules of Civil Procedure and the Local Rules of the Eastern District of Virginia, hereby move this Court to dismiss the Complaint of plaintiff, JTH Tax, Inc. d/b/a Liberty Tax Service (“Liberty”), for lack of subject matter jurisdiction. The reasons and authority for such dismissal are set forth in the memorandum of law filed herewith.

Defendants request to be heard at oral argument on their motion to dismiss.

BAHADUR ALI RASHID
and TAXES, ETC., INC.

/s/ Christopher E. Gatewood
Christopher E. Gatewood (VSB No. 45390)
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CERTIFICATE OF SERVICE

I hereby certify that on this 5th day of November, I caused a true and correct copy of the foregoing document to be filed on the Court's ECF system, and to be served by United States Mail, postage prepaid, on Carl Kahlil, Esquire, and Vanessa Szajnoga, Esquire, Liberty Tax Service, 1716 Corporate Landing Parkway, Virginia Beach, Virginia 23454.

/s/ Christopher E. Gatewood
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